GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Time period for furnishing details in Form GSTR-1 in respect of certain category of tax payers - Orders-Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 468 **Dated: 21-11-2019**

Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.

(2) Notification No. 45 of 2019 – Central Tax, Department of Revenue, Ministry of Finance, Govt of India on dated. 09.10.2019.

(3) From the CCST, e_file No.Rev03-12039(31)/82/2019-GST SEC, received on Dt.21-10-2019.

** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh, Gazette, dated:22-11-2019.

NOTIFICATION

In exercise of the powers conferred by the Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2) The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Andhra Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely :-

TABLE

Sl.No	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31st January, 2020
2	January, 2020 to March, 2020	30th April, 2020

3) The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copyto: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER